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WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date _____

APR 07 1999

WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
WEBSTER PARISH POLICE JURY
 Shongaloo, Louisiana

General Purpose Financial Statements
As of and for the Year Ended December 31, 1998
With Supplemental Information Schedules

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A PROFESSIONAL ACCOUNTING CORPORATION

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WM. PEARCE JAMIESON, C.P.A. (1991)

MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners of Webster
Parish Fire Protection District No. 9
Shongaloo, Louisiana

We have compiled the accompanying general purpose financial statements of the Webster Parish Fire Protection District No. 9, as of and for the year ended December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Webster Parish Fire Protection District No. 9. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated March 9, 1999, on the results of our agreed-upon procedures.

Jamieson Wise & Martin

March 9, 1999
Minden, LA

JAMIESON, WISE & MARTIN

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Commissioners of the
Webster Parish Fire Protection District No. 9:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District No. 9 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1998, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. *The sufficiency of these procedures is solely the responsibility of the specified users of the report.* Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the year ended December 31, 1998, one expenditure was made for materials and supplies exceeding \$15,000 and no expenditures were made for public works exceeding \$100,000. We examined documentation which indicated that this expenditure had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1224 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. **Obtained from management a listing of all employees paid during the period under examination.**

For the year ended December 31, 1998, no employees were noted.

4. **Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.**

For the year ended December 31, 1998, the Webster Parish Fire Protection District No. 9 paid no employees.

5. **Obtained a copy of the legally adopted budget and all amendments.**

Management provided us with a copy of the original budget. We noted no amendments were made to the budget during the year ended December 31, 1998.

6. **Trace the budget adoption and amendments to the minute book.**

We traced the adoption of the original budget to the minutes of a meeting held on May 13, 1998, which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District No. 9 by a unanimous vote, after the fiscal year had begun.

7. **Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.**

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%, except that expenditures of the General Fund were 9% in excess of amounts budgeted for the year:

Accounting and Reporting

8. **Randomly select 6 disbursements made during the period under examination and:**

(a) **trace payments to supporting documentation as to proper amount and payee;**

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) **determine if payments were properly coded to the correct fund and general ledger account;
and**

All six payments were properly coded to the correct fund and general ledger account.

(c) *determine whether payments received approval from proper authorities.*

Inspection of documentation supporting each of the six selected disbursements indicated all items selected were initialed to evidence approval and marked as paid with both the date and check number.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Webster Parish Fire Protection District No. 9 is only required to post a notice of each meeting and the accompanying agenda on the door of the fire district's building. Management has asserted that a notice which states "each meeting is held on the second Wednesday of each month," is properly posted. We observed the notice posted on the outside of the district's building.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance or gifts.

A reading of the minutes of the District indicated no approval for the payments noted. We noted no paid employees for the year ended December 31, 1998. We also inspected records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated April 22, 1998, did include comments and unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Fire Protection District No. 9 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Jamison Wise & Martin

Minden, Louisiana
March 9, 1999

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

3/9/99 (Date Transmitted)

Jamieson, Wise & Martin
601 Main Street
Minden LA 71055
(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:38.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u><i>Joseph Bunkell</i></u>	Secretary	<u>March 9, 1999</u>	Date
<u><i>Joseph Bunkell</i></u>	Treasurer	<u>March 9, 1999</u>	Date
<u><i>Ray Haynes</i></u>	President	<u>March 9, 1999</u>	Date

General Purpose Financial Statements

WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
 Shongaloo, Louisiana

Balance Sheet - All Fund Types and Account Groups
December 31, 1998

	Governmental Fund	Account Group	
	General Fund	General Fixed Assets	Total (Memorandum Only)
ASSETS			
Cash	\$ 27,238	-	27,238
Deposits	270	-	270
Land, buildings, improvements and equipment	-	223,974	223,974
Total assets	\$ 27,508	223,974	251,482
 LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 3,664	-	3,664
Total liabilities	3,664	-	3,664
 Equity and Other Credits:			
Investment in general fixed assets	-	223,974	223,974
Fund balances:			
Unreserved - undesignated	23,844	-	23,844
Total equity and other credits	23,844	223,974	247,818
 Total liabilities, equity, and other credits	\$ 27,508	223,974	251,482

The accompanying notes are an integral part of this statement.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
 WEBSTER PARISH POLICE JURY
 Shongaloo, Louisiana
 GOVERNMENTAL FUNDS

Statements of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 1998

	<u>1998</u>	<u>1997</u>
REVENUES		
Ad valorem taxes	\$ 43,949	39,097
Interest	1,985	1,325
Water user donations	1,643	409
Donations	36	1,099
Other revenues	-	445
Total revenues	<u>47,613</u>	<u>42,375</u>
EXPENDITURES		
Insurance	4,280	5,355
Supplies	417	3,302
Repairs and maintenance	2,774	2,545
Utilities	1,431	1,664
Telephone	578	-
Fuel	791	525
Professional fees	1,090	300
Tax assessor fees	1,573	1,431
Office expense	296	179
Capital Outlay	44,830	33,624
Miscellaneous	25	85
Total expenditures	<u>58,085</u>	<u>49,010</u>
(Deficiency) of revenues over expenditures	(10,472)	(6,635)
Other financing sources:		
Grant proceeds	-	20,000
Total other financing sources	-	20,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(10,472)	13,365
Fund balances at beginning of year	<u>34,316</u>	<u>20,951</u>
Fund balances at end of year	<u>\$ 23,844</u>	<u>34,316</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
WEBSTER PARISH POLICE JURY
 Shongaloo, Louisiana
GOVERNMENT FUND - GENERAL FUND

Statement of Revenues, Expenditures and Changes in
 Fund Balance - Budget (CASH Basis) and Actual
 For the Year Ended December 31, 1998

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 44,000	43,949	(51)
Interest	1,092	1,985	893
Donations	-	36	36
Water User Donations	1,500	1,643	143
Total revenues	<u>46,592</u>	<u>47,613</u>	<u>1,021</u>
EXPENDITURES			
Insurance	5,855	4,280	1,575
Supplies	500	254	246
Repairs and maintenance	1,850	2,776	(926)
Utilities	1,722	1,364	358
Telephone	-	537	(537)
Fuel	500	825	(325)
Professional fees	450	1,090	(640)
Tax assessor fees	-	1,573	(1,573)
Office expense	-	296	(296)
Miscellaneous	250	25	225
Capital outlay	39,000	41,820	(2,820)
Total expenditures	<u>50,127</u>	<u>54,840</u>	<u>(4,713)</u>
(Deficiency) of revenues over expenditures	(3,535)	(7,227)	(3,692)
Fund balances at beginning of year	<u>34,735</u>	<u>34,735</u>	<u>-</u>
Fund balances at end of year	<u>\$ 31,200</u>	<u>27,508</u>	<u>(3,692)</u>

The accompanying notes are an integral part of this statements.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1998**

INTRODUCTION

The Webster Parish Fire District No. 9 of Webster Parish was created by resolution of the Webster Parish Police Jury. The District began collecting ad valorem taxes in January 1990. The District board consists of five members.

1. Summary of Significant Accounting Policies

A. Basis of Presentation - The accompanying general purpose financial statements of the Webster Parish Fire District No. 9 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting entity - The district is a component unit of the Webster Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund accounting - The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. **General Fund** - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

D. Basis of accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.

Expenditures - Expenditures are approved by the Board at the monthly board meetings.

E. Budget practices

The district uses the following budget practices:

The District adopted a budget for each year. The District adopts and controls budgets and the level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes to the original budget must be approved by the Board of Commissioners.

A reconciliation of fund balances as shown follows:

Excess of revenues and other sources over expenditures and other uses (GAAP)	\$ (10,472)
<i>Increase in accounts payable</i>	<u>3,245</u>
Excess of revenues and other sources over expenditures and other uses (CASH)	\$ <u>(7,227)</u>

F. Encumbrances - The district does not use encumbrance method accounting.

G. Cash and cash equivalents - Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

- H. Fixed Assets - Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.
- I. Total columns on statements - Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Ad Valorem Taxes

The District has been authorized to levy a 10 mil ad valorem tax. The authorization to levy the tax in that portion of the district is for 10 years beginning with tax year 1989. Taxes are assessed on the calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January through February of the ensuing year.

3. Cash and cash equivalents

At December 31, 1998, the district had cash and cash equivalents totaling \$ 27,238 as follows:

Interest-bearing accounts	\$ 10,375
Certificates of deposit	<u>16,863</u>
Total	\$ <u>27,238</u>

These deposits are stated at cost, which approximates market. Under state law, these bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the district has \$28,219 in collected bank balances. These deposits are secured from risk by \$28,219 of federal deposit insurance. Because bank deposits are adequately secured from risk by federal deposit insurance, the district does not have pledged securities as of December 31, 1998.

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise & sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

4. Fixed assets

A summary of changes in general fixed assets follows:

	<u>Balance -</u> <u>Jan. 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance -</u> <u>Dec. 31, 1998</u>
Buildings	\$ 93,928	-	-	93,928
Vehicles	58,889	28,500	-	87,389
Other	<u>27,886</u>	<u>14,771</u>	<u>-</u>	<u>42,657</u>
Totals	\$ <u>180,703</u>	<u>43,271</u>	<u>-</u>	<u>223,974</u>

**WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1998**

COMPENSATION PAID BOARD MEMBERS

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

PRIOR YEAR FINDINGS

The follow-up and corrective action taken on all prior year findings is presented in the summary schedule of prior audit findings (Schedule 2).

CURRENT YEAR FINDINGS

The corrective action plan for current year findings is presented in Schedule 3.

WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1998

The following persons served on the Board without compensation:

Doy Haynes	Chairman
Joy Webb	Vice-Chairman
Jack Barnhill, Jr.	Secretary-Treasurer
Bobby Ward	Member
Andree Burns	Member

WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1998

Agreed-upon procedures findings

97-1 -

FYE finding initially occurred: - 12/31/97

Finding: Budgeting - Adoption of budget after fiscal year had begun.

Corrective Action Taken: Partially

Planned Corrective Action: Management intends to adopt proposed budget before ensuing fiscal year begins.

97-2 -

FYE finding initially occurred: - 12/31/97

Finding: Budgeting - Actual revenues & expenditures exceed budget amounts by more than 5%.

Corrective Action Taken: No

Planned Corrective Action: Management intends to monitor revenues & expenditures in order to amend budget in accordance with LSA-RS 39:1310.

97-3 -

FYE finding initially occurred: - 12/31/97

Finding: Accounting & reporting - Overpaid two transactions.

Corrective Action Taken: Yes

Planned Corrective Action: Management developed procedures to prevent overpayment of invoices.

97-4 -

FYE finding initially occurred: - 12/31/97

Finding: Meetings - No evidence to support assertion that notice to meetings properly posted.

Corrective Action Taken: Yes

Planned Corrective Action: Management posts notice of monthly meetings under a plastic covering.
Observation made of notice of monthly meetings.

WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 1998

Agreed-upon procedures findings

98-1 -

FYE finding initially occurred: - 12/31/97

Finding: Budgeting - Adoption of budget after fiscal year had begun.

Corrective Action Taken: Partially

Planned Corrective Action: Management intends to adopt proposed budget before ensuing fiscal year begins.

98-2 -

FYE finding initially occurred: - 12/31/97

Finding: Budgeting - Actual expenditures exceed budget amounts by more than 5%.

Corrective Action Taken: No

Planned Corrective Action: Management intends to monitor expenditures in order to amend budget in accordance with LSA-RS 39:1310.